| Requirement | Tab | Торіс | Description Description | Note |
|-------------|---------|--|--|--|
| 9.i. | 9.i.1 | GST v TRC | Provide an analysis of the actual performance of each program, using both the GST and the TRCT, in live excel spreadsheets with all assumptions clearly stated, justified, and referenced. For reference, this request is analogous to updating table 10 of the Synapse Report with data delineated as requested. | Provided within the BC Model |
| | 9.i.2 | Discount rates | Provide an accounting of all of the discount rates used by the Utility, including but not limited to internal capital planning, FERC reporting, federal, state, and local tax, the weighted costs of capital, and energy cost forecasting for 2021 and 2022. For each rate reported, please justify why it is the appropriate measure for that specific instance. | |
| 0 :: | | | Provide an analysis of the planned and actualized energy efficiency savings, broken out by the program, savings category , and customer class | Provided within the BC Model |
| 9.ii. | 9.11.1 | Plan & Actual Savings | Class | Provided within the BC Model |
| | 9 ii 2 | PI - 100% test | As part of this reporting, calculate the estimated annual performance incentive—as both a percentage and aggregate dollars—for each Utility based on the current formula and calculate the performance incentive—as both a percentage and aggregate dollars—if the minimum achievement level was changed from 65%-75% to 100% for each category as outlined in tables 5-1 and 5-2 of the proposed EE Plan (Bates pages 88–89). | Provided within the BC Model |
| | 5.11.2 | 11 200% (CSC | | Trovided within the Be Model |
| 9.iii. | 9.iii.1 | Expenses by State; Contractors | Please report the amount of funding expended on all Energy Efficiency contractors and consultants in 2021 and 2022. Please list the contractors' names, and business addresses, appropriately redacted. Summarize the expenditures by US state and foreign country | Also included in State roll-up view |
| | | | For 2021 and 2022, report the amount of energy efficiency funding expended in each New Hampshire municipality. Please include the total spending over this period and the amount expended that cannot be tied back to a project in an NH municipality. Please include the number of projects funded in each NH municipality, number of ratepayers in each municipality, and dollars spent per municipality and per ratepayer in each municipality | |
| | 9.iii.2 | Projects by Municipalities | | |
| | 0 | | Please comprehensively conduct a study and report on the 2021 and 2022 Plan's long-term impact on the NH economy that quantifies all factors noted in the 2022– 2023 Plan at Bates pages 6 and 7 by properly accounting for discounting that reflects ratepayers' time-preference, and by estimating the energy savings to reflect both the energy intensity and the spillover impacts also associated with future incremental economic activity prompted by the Plan. | |
| | 9.111.5 | impact on NH Economy - long term impact | | Separate Report |
| 9.iv. | 9.iv.1 | Project Subsidy Level | For any energy efficiency project that a ratepayer avails, the column "Subsidy" represents the share of the total cost of the project that is paid for by the utility. Please provide the requested information for all customer projects for program year 2021 and 2022 per the table | Also included in State roll-up view |
| | | NPV of EE Services Provided at No Cost | Please provide an analysis of energy efficiency and net present value, for all services and equipment provided at no direct cost to the end customer. Separate into logical categories, including low income. Please conduct an analysis quantifying, in terms of net present value, the market barriers listed in Tables 2.1 and 3.1 of the proposed EE Plan | |
| 9.v. | 9.v | Market Barriers - quantification of cost | (Bates Pages 27, 28, 49, and 50) Please report on annual expenditures, on a program-by-program basis | Report |
| | | | broken down by categories including, but not limited to , internal administrative costs, costs associated with external consultants , and costs paid to subsidiaries . Please provide these figures in single tables with annual funding, annual budget , and actual annual spending (including any carryforward funds expended). Provide this data beginning year 2016 up through 2021 in the first filing and through 2022 in the second filing. | Also included in State roll-up |
| 9.vi. | 9.vi | Expenses/Revenues by Category | | view |
| 9.vii. | 9 vii 1 | HEA Project Incentive Level | 1. Please report the number of projects which received rebate funding in 2021 and 2022 which fall into the following ranges and to whom the benefits directly accrue (low income ratepayer or landlord) (\$0-\$9k, \$9-\$12k, \$12-\$15k, > \$15k) - add a both for housing authority projects | |
| | | HEA Projects over \$15K | Please provide a brief narrative for each project that receives a rebate of over \$15,000. Do not structure program rebates to avoid this additional reporting requirement. | |
| | | | Please provide copies of all filings utilities made to regional or regulatory | |
| 9.viii. | 9.viii | Other reporting | organizations regarding Energy Efficiency programs during 2021 and 2022. Examples include Forward Capacity Market (FCM), Regional Greenhouse Gas Initiative (RGGI), etc. | Reports are being provided concurrently as separate files. |
| | | | | |

Please refer to the NU 2022 Actual BC Model

Discount Rate Summary

| | 2022 | 2021 | Comment |
|--|--------|-------|--|
| Customer Contribution Model - Investments | | | |
| NuNH | 6.56% | 6.79% | 6 After Tax Weighted Cost of Capital |
| Pension and PBOP | | | |
| | 0.050/ | 0.500 | / Evaluation of both surrent market conditions and Unititle Denofit Dlan cosh flavor. Approximately equal to |
| Plan costs | 2.85% | 2.50% | 6 Evaluation of both current market conditions and Unitil's Benefit Plan cash flows. Approximately equal to |
| Plan assets | 5.25% | 2.85% | 6 high quality corporate and utility bond interest rate indices and pension yield curves. Per GAAP the |
| | | | Weighted average operating lease rate (changes quarterly) based on the rate stated in each lease |
| Operating Lease Obligation | 3.70% | 3.90% | 6 agreement |
| Fair Value of Long-Term Debt | 4.28% | 3.28% | 6 Current debt rate of similar issues - Moody's Baa Utility Bond Average Yield (changes quarterly) |

The Energy Efficiency real discount rate is calculated in accordance with the methodology outlined in the Avoided Energy Supply Components 2021 study (AESC 2021). The calculation is Real Discount Rate = [(1 + Nominal Discount Rate)/(1 + Inflation Rate)] – 1. AESC 2021 uses a Real Discount Rate of 0.81% based on default calculated values of 2.82% for the Nominal Discount Rate and 2.00% for the Inflation Rate. AESC 2021 also provides tools for users to insert their own input assumptions for these rates to calculate avoided costs. Following precedent established in previously approved filings, the Utilities use Nominal Discount Rates and Inflation Rates that are updated for the year in which measures will be installed, and were updated as of June 2021 for program years 2022 and 2023. The effect of using these rates resulted in a Real Discount Rate of 1.19%, a lower risk rate than the AESC 2021 default of 0.81%.

These are very low risk investments that are customer owned and operated and due to the nature of the investments, and confirmed by routine study of baselines and savings, are very reliable in terms of producing the expected reduction.

Please refer to the NU 2022 Actual BC Model

While the actual results have been modeled to show the impact of different thresholds retroactively applied, three things should be noted. First, the minimum thresholds need to be considered in conjunction with the targets established. Second, once the goals and thresholds are in place, the Utilities must actually perform and sufficiently deliver the results of the programs. Third, it should be noted that actually delivering programs in real time under different thresholds could incentivize behavior and outcomes that differ from what is portrayed.

Please refer to the NU 2022 Actual BC Model

- -The Utilities have provided the information as requested, but would like to note that the data provided in and of itself does not fully reflect the impact of the programs at large. While the utilities have not collected this information, nor would it be administratively feasible to collect this information, it is important to consider the following when reviewing the table.
- -The business address of a given contractor or vendor is not necessarily reflective of The location of The individual(s) who work with the NHSaves brand. For example, there are vendors with corporate addresses outside of New Hampshire whose employees the Utilities contract and work within New Hampshire.
- -Contractor and vendor payments are not reflective of The full economic impact of The projects performed. The column labeled 'Rebate Portion of Total Amount' reflects the amounts that flowed through the contractors to customers in the form of cash rebates and/or the cost of procuring and installing energy efficiency measures on customer premises, which necessarily take place within New Hampshire and benefit utility customers.
- -Additional Federal dollars were invested into the income-eligible projects completed.

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2022 Vendor Expenditures

| Line | State/Country | Total Amount | Rebate Portion of Total Amount |
|------|----------------|--------------|-----------------------------------|
| | 1 CA | \$36,991 | \$17,196 |
| | 2 CANADA | \$668 | |
| | 3 CO | \$2,274 | |
| | 4 MA | \$170,026 | \$145,328 |
| | 5 NH | \$853,598 | \$625,798 |
| | 6 NY | \$7,781 | |
| | 7 PA | \$8,277 | |
| | 8 TX | \$60,671 | \$9,283 |
| | 9 VT | \$4,714 | |
| | 10 WA | \$13,020 | |
| | 14 Grand Total | \$1,158,019 | \$797,605 |

2022 List of Vendors

| | | 2022 List of Vendors | | | Order 26, |
|---|-------------|----------------------|-----------------|---------------|------------|
| ! | Vendor Name | Street Address | City | State/Country | Zip Code |
| | | | PITTSBURGH | PA | 15250-7084 |
| | | | BOSTON | MA | 02110 |
| | | | SUGAR LAND | TX | 77479 |
| | | | BOULDER | CO | 80302 |
| | | | SEATTLE | WA | 989104 |
| | | | CONCORD | NH | 03301 |
| | | | DALLAS | TX | 75373 |
| | | | FORT WASHINGTON | PA | 19034 |
| | | | RINDGE | NH | 03461 |
| | | | SALISBURY | MA | 01952 |
| | | | NEEDHAM | MA | 02492 |
| | | | MANCHESTER | NH | 03101 |
| | | | BEDFORD | NH | 03110 |
| | | | BOSTON | MA | 02284-5775 |
| | | | OAKLAND | CA | 94612 |
| | | | TORONTO ONTARIO | CANADA | M5H 1K5 |
| | | | MANCHESTER | NH | 03101 |
| | | | CONCORD | NH | 03301 |
| | | | PITTSBURG | PA | 15251-2058 |
| | | | AMESBURY | MA | 01913 |
| | | | CONCORD | NH | 03301 |
| | | | LOUDON | NH | 03307 |
| | | | SOMERVILLE | MA | 02144 |
| | | | DALLAS | TX | 75320-3448 |
| | | | ITHACA | NY | 14850 |
| | | | PORTSMOUTH | NH | 03802-1105 |
| | | | PLYMOUTH | NH | 03264 |
| | | | NASHUA | NH | 03063 |
| | | | CONCORD | NH | 03304-4855 |
| | | | HAVERHILL | MA | 01835 |
| | | | BOSTON | MA | 02284-5327 |
| | | | FALL RIVER | MA | 02720 |
| | | | CONCORD | NH | 03302 |
| | | | MANCHESTER | NH | 03108 |
| | | | DOVER | NH | 03821 |
| | | | MANCHESTER | NH | 03102 |
| | | | PITTSBURGH | PA | 15253-5904 |
| | | | MONTPELIER | VT | 05602 |
| | | | ROCHESTER | NH | 03837 |

Projects by Municipality - 2022

| Municipality | | Resi | idential (includ | ling Low Inco | me) | | Commercial and Industrial | | | | Total | | | | | | |
|-----------------------|----|----------|------------------|---------------|------|---------|---------------------------|--------------|-----------|-----|----------|----|-----------|--------------|-----------|-----|----------|
| | In | centives | Participants | Customers | \$/0 | ustomer | Incentives | Participants | Customers | \$/ | Customer | lr | ncentives | Participants | Customers | \$/ | Customer |
| Atkinson | \$ | 325 | 2 | 368 | \$ | 0.88 | | | 42 | \$ | - | \$ | 325 | 2 | 410 | \$ | 0.79 |
| Dover | \$ | 40,913 | 25 | 5,561 | \$ | 7.36 | \$ 66,353.00 | 24 | 1,045 | \$ | 63.50 | \$ | 107,266 | 49 | 6,534 | \$ | 16.42 |
| Durham | \$ | 2,300 | 3 | 648 | \$ | 3.55 | \$ 105,429.00 | 4 | 147 | \$ | 717.20 | \$ | 107,729 | 7 | 781 | \$ | 137.94 |
| East Kingston | | | | 19 | \$ | - | | | 2 | \$ | - | \$ | - | - | 21 | \$ | - |
| Epping | | | | 1 | \$ | - | \$ 8,300.00 | 1 | 12 | \$ | 691.67 | \$ | 8,300 | 1 | 8 | \$ | 1,037.50 |
| Exeter | \$ | 51,888 | 27 | 2,696 | \$ | 19.25 | \$ 16,002.60 | 6 | 553 | \$ | 28.94 | \$ | 67,891 | 33 | 3,229 | \$ | 21.03 |
| Greenland | | | | 106 | \$ | - | | | 56 | \$ | - | \$ | - | - | 166 | \$ | - |
| Hampton | \$ | 99,712 | 77 | 5,653 | \$ | 17.64 | \$ 5,196.00 | 2 | 678 | \$ | 7.66 | \$ | 104,908 | 79 | 6,314 | \$ | 16.62 |
| Hampton Falls | | | | 8 | \$ | - | | | 2 | \$ | - | \$ | - | - | 10 | \$ | - |
| Kensington | \$ | 6,345 | 2 | 79 | \$ | 80.32 | | | 4 | \$ | - | \$ | 6,345 | 2 | 82 | \$ | 77.38 |
| Newington | | | | 34 | \$ | - | \$ 301,500.00 | 1 | 210 | \$ | 1,435.71 | \$ | 301,500 | 1 | 251 | \$ | 1,201.20 |
| North Hampton | | | | 37 | \$ | - | \$ 40,704.00 | 2 | 169 | \$ | 240.85 | \$ | 40,704 | 2 | 208 | \$ | 195.69 |
| Plaistow | \$ | 10,720 | 9 | 848 | \$ | 12.64 | \$ 600.00 | 1 | 302 | \$ | 1.99 | \$ | 11,320 | 10 | 1,161 | \$ | 9.75 |
| Portsmouth | \$ | 366,755 | 35 | 5,702 | \$ | 64.32 | \$ 49,558.18 | 9 | 1,683 | \$ | 29.45 | \$ | 416,313 | 44 | 7,336 | \$ | 56.75 |
| Rochester | \$ | 39,424 | 16 | 3,135 | \$ | 12.58 | \$ 139,156.00 | 3 | 620 | \$ | 224.45 | \$ | 178,580 | 19 | 3,722 | \$ | 47.98 |
| Rollinsford | | | | 20 | \$ | - | | | 4 | \$ | - | \$ | - | - | 22 | \$ | - |
| Salem | \$ | 25,729 | 9 | 1,280 | \$ | 20.10 | \$ 90,041.00 | 5 | 683 | \$ | 131.83 | \$ | 115,770 | 14 | 1,942 | \$ | 59.61 |
| Seabrook | \$ | 44,541 | 21 | 1,767 | \$ | 25.21 | | | 369 | \$ | - | \$ | 44,541 | 21 | 2,126 | \$ | 20.95 |
| Somersworth | \$ | 265,921 | 18 | 1,092 | \$ | 243.52 | \$ 140,724.40 | 4 | 425 | \$ | 331.12 | \$ | 406,646 | 22 | 1,465 | \$ | 277.57 |
| Stratham | \$ | - | - | 1 | \$ | - | \$ 40,714.00 | 2 | 75 | \$ | 542.85 | \$ | 40,714 | 2 | 76 | \$ | 535.71 |
| rebate services total | \$ | 204,390 | | | \$ | - | \$ 104,364.43 | | | \$ | - | \$ | 308,754 | | | | |

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Projects by Subsidy Level - 2022

| | Subsidy % | Projects | Tota | l Project Cost | Tota | al Incentive |
|---------------|-----------|----------|------|----------------|------|--------------|
| | 100% | 47 | \$ | 213,953 | \$ | 213,953 |
| | 80-99% | 24 | \$ | 419,179 | \$ | 394,410 |
| All Programs | 60-79% | 38 | \$ | 1,120,778 | \$ | 756,974 |
| All Flogranis | 40-59% | 68 | \$ | 592,709 | \$ | 286,262 |
| | 20-39% | 24 | \$ | 491,842 | \$ | 138,353 |
| | 1-19% | 108 | \$ | 1,723,660 | \$ | 168,898 |

NPV of EE Services Provided at No Cost

| Program | Subsidy % | Projects | Tota Cost | l Project | Tot | al ntive | Αv | g/Proj | Analysis for 100% Incentive |
|-----------|-----------|----------|--------------|-----------|-----|-------------|----|--------|---|
| HEA | 100% | 10 | \$ | 145,043 | \$ | 145,043 | \$ | 14,504 | HEA projects are done at no cost to the customer. |
| HPWES | 100% | 12 | \$ | 9,283 | \$ | 9,283 | \$ | | The projects at 100% subsidy are 'baseload' or Visual Audit projects where non- weatherization measure such as LED light bulbs, Wi-Fi thermostats, faucet aerators, and low-flow showerheads are directly installed at no cost to the customer. |
| Small C&I | 100% | 20 | \$ | 51,181 | \$ | 51,181 | \$ | | The projects at 100% subsidy are those where the incentive provided is equal to the estimated incremental cost of upgrading from the standard efficiency appliance to the energy efficient model or small non-weatherization costs for municipal customers. |

Northern Utilities NHPUC Docket No. IR 22-042 2021 Program Year Compliance Filing Order No. 26, 261 Report 9.v. Market Barriers

Explanation of Market Barriers

The attached worksheet includes a reproduction of the market barriers tables by sector (C&I and Residential, inclusive of income eligible customers) from the 2022-2023 Plan, as well as the planned interventions and program objectives. To this list, each of the utilities has included a column detailing the cost of the intervention for program year 2021, where such delineation is possible. A description of the source (e.g., the benefit cost ("BC") model for 2021 reporting, or the Q4 2021 report) is included in a separate column.

The budgeting of expenditures related to the energy efficiency programs has not been explicitly tied to overcoming specific market barriers, nor are the general ledger accounts used by the utilities designed to track these costs. Therefore, granular estimates of either planned or actual costs to overcome the specific market barriers identified in planning are, in most cases, not quantifiable. The energy efficiency programs budgets and expenditures have been organized across six budget categories, described in Table 1-13 on Bates 23 of the 2022-2023 Plan. The six cost categories have served as the basis of planning and reporting of expenses related to the regulated New Hampshire energy efficiency programs since 2002.

They are as follows:

- a) Internal Administration
- b) External Administration
- c) Customer Rebates and Services
- d) Internal Implementation Services
- e) Marketing
- f) Evaluation

The method of accounting for expenditures for the NH Energy Efficiency programs has been audited annually by the previous Public Utility Commission Audit Staff and now the Department of Energy Audit Staff. Also, the organization of expenditures, by cost category and program, is displayed most clearly in the Cost Table worksheet of each Company's B/C model, as well as in Attachment C the plan filed with and approved by the Commission. Because program year 2021 budgets were based on program year 2020 (see PUC Order 26,440 in Docket 17-136), the breakdown of planned costs by program and budget activity for 2021 is most closely associated with the 2020 Update Plan, Attachment C.

Not all energy efficiency program expenditures relate to identified market barriers or program interventions. Costs related to other activities include the following:

FM&V Costs

While the Market Barriers listed in the 2022-2023 Plan do not explicitly include activities related to Evaluation, Measurement and Verification, ("EM&V"), expenditures related to the Evaluation cost category are essential to the effective operation and continual improvement of program design and delivery. By reviewing how savings are calculated, how customers are using efficient equipment, and otherwise verifying that savings claims based on the best available information, independent third party evaluation ensures that reporting to the Commission is accurate and that offerings continue to be cost-effective. Evaluation activities also lead to continual evolution and improvements to the design and delivery of programs and help to ensure that customers are well served. Evaluation also supports the participation of utility staff in the EM&V Working Group as well as the cost of retaining a team of expert EM&V advisors whose services are competitively procured by the DOE. Finally, the evaluation cost category reflects expenditures associated with setting up and maintaining each utility's tracking systems as well as internal and external personnel engaged in data tracking activities.

Internal and External Admin Costs

While the Market Barriers listed in the 2022-2023 Plan do not explicitly include activities related to internal and external administration of programs, expenditures related to that cost category provide essential management oversight and administration of programs required to effectively comply with evolving regulatory requirements of the NHSaves programs. Docket administration, report preparation, meetings with stakeholder groups such as the Energy Efficiency and Sustainable Energy ("EESE") Board, development of new plans, budgets, bill impacts, lost base revenue calculations, benefit cost modeling, presentations, and more are covered under this budget category. These expenditures are essential to the administration of programs and ensure that program activity is fully transparent to the Commission, DOE and other stakeholders, and that the programs are responsive to the evolving policy and regulatory environment in New Hampshire.

| Line | C&I Market Barrier | Program Interventions | Program Objectives | Cost of Intervention \$2022 | Description of the cost / source |
|------|---|--|---|--------------------------------|---|
| 1 | | Provide rebates to give effective price signals to help cover incremental first cost. Offer low-interest or interest-free loans to allow customers to finance their portion of energy efficiency investment. | Customers consider operating costs and not just price tag when making purchase/investment decisions. | \$856,400 \$0 | Total cost of rebates and services, not including those included elsewhere in this table |
| 3 | ncremental price difference between standard and high- fficiency goods and services. | 3. Provide information about alternative sources of funding for their high-efficiency investments (state and federal rebates or tax credits). 4. Provide information/training/proformas about the | Market penetration of high-efficiency equipment and services increases. | | included in the cost of rebates/services in line 1 |
| 4 | | importance of looking at life-cycle costs on website and in communication. | | | included in the cost of rebates/services in line 1 |
| | .ack of customer awareness related to: • benefits of energy efficiency • existence of high-efficiency alternatives • where to purchase high-efficiency equipment/quality | Promote energy-efficient options in store/online/at point of purchase. Keep information on NHSaves website up to date. | Customers learn to look for and demand high-efficiency options. Market sales of high-efficiency equipment and services increases. | | |
| 7 | nstallation • how and when to reduce demand during system peaks. | Engage and train contractor network to improve understanding of/familiarity with new, high-efficiency technologies. Provide information to target customer audience through | | \$72,344 | Total cost of marketing and internal implementation services from the Cost Tab of the B/C model |
| 8 | | case studies, one-on-one contact, technical assistance, and building assessments. 5. Co-market with contractors and retailers. 6. Refer customers to Program Administrator vetted turnkey | | | |
| | Midstream (retailers/ distributors) fail to stock higher | service providers. 1. Include retailer training and recruitment in midstream program offering. | Greater availability/visibility of high-efficiency equipment at point of sale. | | |
| | Elower turnover stocking cost lack of awareness / experience | 2. Communicate attributes of emerging or improving high- efficiency equipment stock. 3. Provide proper price signals to retailers who stock/sell targeted equipment. 4. Co-market available incentives to customers. | Engaged and motivated retailers committed and rewarded for selling high-efficiency products. Market share of high-efficiency equipment and services increases. | \$17,496 | total cost of rebates associated with midstream measures in the input tab of the BC model (not included in the total rebates in line 1) |
| 15 | | No-cost training in best practices provided to builders and trade allies. | Build confidence and competence in high-efficiency building practices. | \$10,051 | total cost of education including marketing |
| 16 | Building trades lack sufficient cadre of trained personnel, | Incentives provided for exceeding commercial building energy efficiency code and appliance standards. | Improve the industry standard practice in building design. | | |
| | wareness, experience, or commitment to high-efficiency oractices, both for existing building renovations and new construction. | Case studies developed and promoted to highlight exceptional builders and homes. | Reward and celebrate builders and other professionals who demonstrate commitment to high-efficiency building design. | \$218,122 | sum of rebates for new equipment and construction in the C&I sector (excluded from the rebates listed in line 1) |
| 18 | | Collaboration with professional associations to promote the program and the benefits of high-efficiency homes. | Capture opportunity at time of building/renovation for energy savings over the life of building. | | |
| 19 | | | Increase the industry standard practice for high-efficiency design/build/renovation. | | |

| Total Cost | \$1,174,413 |
|---------------------------------|-------------|
| Total NPV Costs C&I Sector 2022 | \$1,297,554 |
| Remaining | \$123,141 |
| | |
| | |
| EM&V | \$35,458 |
| Internal Admin | \$86,407 |
| External Admin | \$1,276 |
| Total | \$123,141 |

| Line | Resi Market Barrier | Program Interventions | Program Objectives | Cost of Intervention \$2022 | Description of the cost / source |
|---------|---|--|--|--------------------------------|---|
| 1 2 3 4 | Incremental price difference between standard and high- efficiency goods and services. | cover incremental first cost. 2. Offer low-interest or interest-free loans to allow customers to finance their portion of larger investments in weatherization and heating systems. 3. Provide customers information about alternative sources | Customers consider operating costs and not just price tag when making purchase/investment decisions. Market penetration of high-efficiency equipment and services increases, allowing the transition to market-based measure offering. | \$8,300 | Total Rebates / Services from Cost Table for Residential and Income Eligible programs, minus behavior offers (which are listed below) On bill financing loans, which are not reflected in the cost table of the B/C model as this is a revolving loan fund with no new funding for 2022 cost of interest buy down third party originated loans for gas customers |
| 9 | ack of customer awareness related to: benefits of energy efficiency existence of high-efficiency alternatives. where to purchase high-efficiency equipment how and when to reduce demand during system peaks. | Promote energy-efficient options in store/online/at point of purchase. Use NH Saves/EnergyStar product labeling at point of purchase. Keep information on NHSaves website up to date. Provide customers access to pre-vetted online marketplace for energy efficiency goods and services. Send Home Energy Reports directly to customers though mail and email. Provide information to target audience at trade and home shows. Co-market with contractors and retailers. Directly control thermostat settings to reduce air conditioning use during system peaks. | Customers learn to look for and demand high-efficiency options. Market sales of high-efficiency equipment and services increases. | \$99,114 \$29,747 | total cost of marketing (internal and external) for Residential and Income Eligible programs, as well as implementation services (internal) rebates and services for behavior program (subtracted from line 1 rebate total) |
| | Building trades lack sufficient cadre of trained personnel, twareness, experience, or commitment to high-efficiency practices. | No-cost training in best practices provided to builders and trade allies. Incentives provided for meeting Energy Star Homes standards and for other above-energy code practices. Case studies developed and promoted to highlight exceptional builders and homes. Collaboration with professional associations to promote | Build competence and confidence in high-efficiency building practices Improve the industry standard practice in building design Reward and celebrate builders and other professionals who demonstrate commitment to high-efficiency building design Capture opportunity at time of building/renovation for energy savings over the life of a building or home | \$147,236 | cost of rebates in Energy Star Homes program, subtracted from line 1 |

| Total Cost | \$1,248,713 |
|---------------------------------|-------------|
| Total NPV Costs C&I Sector 2022 | \$1,393,356 |
| Remaining | \$144,643 |
| | |
| | |
| EM&V | \$39,061 |
| Internal Admin | \$104,232 |
| External Admin | \$1,350 |
| Total | \$144,643 |

| Tracking Activity | Description |
|--------------------------------------|---|
| | Internal utility costs associated with program design, development, regulatory |
| | support, and quality assurance. Costs include employee labor, benefits, |
| Administration—Internal | expenses, materials, and supplies. |
| | External costs associated with program administration. This includes |
| | contractors and consultants used in support of program design, development, |
| Administration—External | regulatory support, and quality assurance. |
| | |
| | Costs associated with incentives that reduce the cost of equipment as well as |
| | costs for services to speed adoption. This includes direct rebate dollars paid to |
| | distinct participants, as well as indirect incentives for equipment discounts. It |
| | also includes services such as technical audits, employee and contractor labor |
| Customer Rebates and Services | to install measures, expenses, materials, and supplies. |
| | |
| | Tracking of internal utility costs associated with delivering programs to |
| Internal Implementation Services | customers, including labor, benefits, expenses, materials, and supplies. |
| | Costs for marketing, advertising, trade shows, toll-free numbers, and NHSaves |
| | website. Types of expenses include labor, benefits, consultants, contractors, |
| Marketing | expenses, materials, and supplies. |
| | Costs for EM&V activities including labor, benefits, expenses, materials, |
| Evaluation | supplies, consultants, contractors, and tracking systems. |

"Internal administrative costs" are reflected in the Cost Table of the Benefit Cost model and reflect internal employee time associated with the administration of the programs. These are distinct from internal implementation costs and, for Eversource and Unitil, also distinct from internal costs associated with marketing and evaluation activities. Report 6, Page 1 shows the plan and actual internal administrative costs by program in program years 2016 through 2022 in the column labeled "Internal Admin Costs".

For the purposes of this reporting, costs associated with "External Consultants" has been defined as those associated with third party entities that are not directly engaged with the evaluation, marketing or implementation of energy efficiency programs (including education or pilots), but which are retained by the utilities either individually or collectively to support regulatory requirements, planning, or as paid to other parties such as the PUC or OCA as directed by Settlement or PUC Order. Due to the nature of the consulting work, these costs are not directly assigned to individual programs but are allocated among them. For some consultants, the expenses were not specifically budgeted for during planning, which is reflected by \$0 in the relevant fields. These costs are contained in Report 6, Page 1 under the column labeled "External Admin Costs".

All of the Company's expenses related to energy efficiency originate in Unitil Service Company ("USC") and are reimbursed by Northern Utilities, Inc (NU).

Regarding Revenues, the Company develops its customer sector budgets based on anticipated revenues and carryforward (or ending balance) from the prior year. These anticipated revenues are comprised of:

- a. SBC revenues, equal to the approved rate x sales forecast by sector (electric programs only)
- b. FCM revenues, based on an estimate of capacity obligation in the relevant program year and the closing \$ / kW for the relevant commitment period (electric programs only)
- c. RGGI revenues, based on an estimate of revenues resulting from the state's participation as provided by the PUC and subsequently DOE on an annual basis, allocated among the electric utilities based on sales forecasts [Budget? Customer counts?] and to the Municipal and Income Eligible programs based on legislative requirements. (electric programs only)
- d. LDAC revenues, equal to the approved rate(s) x sales forecast by sector (gas programs only)
- e. Interest based on the approved rate and the estimated monthly balance
- f. Contributions to the Income Eligible sector from the C&I and Residential sector revenues

The planned and actual revenues by sector are reflected for program years 2016 – 2022 in Report 9.vi Revenue by Category.

| 1966 | Planned/ Actual | Year | Utility | Sector | Program | Internal Admin | External Admin | Rebate/Services | Implementation Services | Marketing | EM&V | Performance Incentive | Total PA Cost |
|---|--------------------------------------|----------------------|--|---|---|-------------------------------------|--------------------------------|---------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|--------------------------|--|
| Margin M | Actual Actual Actual | 2016 2016 | Northern Utilities Northern Utilities Northern Utilities | A - Residential A - Residential A - Residential | A1-Residential Energy Star Homes A2-Residential Home Perf w Energy Star A3-Residential Enery Star Equip | \$ 4,643 \$ 10,214 | \$ 707 \$ 5,037 | \$ 40,308 \$ 61,171 \$ 269,687 | \$ 40,240 \$ 45,890 | \$ · \$ 753 | \$ 4,758 \$ 2,124 | | \$ 90,657 \$ 125,190 \$ 351,973 |
| 15. | Actual Actual | 2016 2016 | Northern Utilities Northern Utilities | A - Residential A - Residential | A6-Residential Education A7-Residential Statewide Marketing | \$ - \$ - \$ - | \$ - | s - | \$ - | \$ - \$ - \$ 4,260 | \$ - \$ - \$ - | | \$ 4,850 \$ 4,260 |
| Margine Marg | Actual Actual Actual | 2016 2016 2016 | Northern Utilities Northern Utilities Northern Utilities | C - Commercial & Industrial C - Commercial & Industrial C - Commercial & Industrial | C1a-Lg C&I Custom C1b-Lg C&I GasNetworks C2a-Sm C&I Custom | \$ 18,572 \$ 4,643 \$ 5,572 | \$ 2,828 \$ 707 \$ 849 | \$ 150,811 \$ 72,171 \$ 84,874 | \$ 59,840 \$ 3,993 \$ 20,149 | \$ 24 \$ 1,846 | \$ 3,862 \$ 966 \$ 1,159 | | \$ 235,954 \$ 82,504 \$ 114,448 |
| March Marc | Actual Actual Actual | 2016 2016 | Northern Utilities Northern Utilities | C - Commercial & Industrial C - Commercial & Industrial | C2b-Sm C&I GasNetworks C5-C&I Statewide Marketing | | | | \$ 15,054 \$ - | \$ 1,810 | | | \$ 96,501 \$ 4,615 |
| 1. | Actual Actual Actual | 2016 2016 | Northern Utilities Northern Utilities | C - Commercial & Industrial Total Portfolio | Performance Incentive Total | | | | | | | \$ 43,336 | \$ 43,336 \$ 1,447,801 |
| 1. 1. 1. 1. 1. 1. 1. 1. | Plan Plan | 2016 2016 | Northern Utilities Northern Utilities | A - Residential A - Residential | A2-Residential Home Perf w Energy Star A3-Residential Enery Star Appl | \$ 6,480 | | \$ 100,000 \$ 270,494 | \$ 35,020 | \$ 2,160 | \$ 1,080 | | \$ 145,740 \$ 335,243 |
| 10 | Plan Plan Plan | 2016 2016 | Northern Utilities Northern Utilities | A - Residential A - Residential | A6-Residential Education A7-Residential Statewide Marketing | \$ - \$ - \$ 14.623 | \$ - | ş - ş - | \$ - | \$. \$ 5,000 \$ 3,133 | \$ - \$ - \$ 3.133 | | \$ 12,000 \$ 5,000 |
| March Marc | Plan Plan Plan | 2016 2016 2016 | Northern Utilities Northern Utilities Northern Utilities | C - Commercial & Industrial C - Commercial & Industrial C - Commercial & Industrial | C1a-Lg C&I Custom C1b-Lg C&I GasNetworks C2a-Sm C&I Custom | \$ 10,027 \$ 4,500 | \$ - \$ 1,500 | \$ 165,000 \$ 40,110 \$ 44,250 | \$ 9,401 \$ 18,938 | \$ 1,915 \$ - \$ 563 | \$ 17,871 \$ 3,134 \$ 5,250 | | \$ 262,637 \$ 62,671 \$ 75,000 |
| No. Column Property Prope | Plan Plan | 2016 2016 | Northern Utilities Northern Utilities | C - Commercial & Industrial C - Commercial & Industrial | C5-C&I Statewide Marketing C7-C&I Statewide Education | \$ 17,239 \$ - \$ - | \$ 1,000 \$ · \$ · | \$ 115,975 \$ - | \$ - | | \$ 3,134 \$ - \$ - | 6 63.200 | \$ 7,000 \$ 6,000 |
| March Marc | Plan Plan Actual | 2016 2016 | Northern Utilities Northern Utilities | C - Commercial & Industrial Total Portfolio | Performance Incentive Total | | | | | \$ 24,496 \$ 2,239 | \$ 40,876 \$ 6,496 | \$ 45,602 | \$ 45,602 \$ 1,455,459 |
| March Marc | Actual Actual Actual | 2017 2017 2017 | Northern Utilities Northern Utilities Northern Utilities | A - Residential A - Residential B - Low-Income | A2-Residential Home Perf w Energy Star A3-Residential Enery Star Equip B1-Low-Income Home Energy Assistance | \$ 15,404 \$ 23,667 \$ 27,133 | \$ 728 \$ 3,957 \$ 1,282 | \$ 63,305 \$ 186,707 \$ 139,654 | \$ 35,771 \$ 19,601 \$ 44,720 | \$ 3,301 \$ 3,260 | \$ 4,417 \$ 5,069 | | \$ 119,937 \$ 241,649 \$ 221,118 |
| March 1965 Marc | Actual Actual Actual | 2017 2017 | Northern Utilities Northern Utilities | C - Commercial & Industrial C - Commercial & Industrial | C2-C&I Sm Business Services C7-C&I Education | | \$ 7,253 \$ 10,579 \$ - | \$ 236,437 \$ 125,584 \$ - | \$ 32,211 | \$ 9,298 | \$ 5,081 \$ 8,704 \$ - | | \$ 239,188 \$ 5,758 |
| March Marc | Actual Actual | 2017 | Northern Utilities Northern Utilities | C - Commercial & Industrial Total Portfolio | Performance Incentive Total | | \$ 24,651 | | | | | \$ 35,942 | \$ 35,942 \$ 1,450,866 |
| The color of the | Plan Plan | 2017 2017 | Northern Utilities Northern Utilities | A - Residential A - Residential | A2-Residential Home Perf w Energy Star A3-Residential Enery Star Appl | \$ 11,959 \$ 11,684 | \$ · | \$ 80,400 \$ 130,000 | \$ 35,741 \$ 48,363 | \$ 2,500 \$ 10,000 | \$ 6,250 \$ 10,000 | | \$ 136,849 \$ 210,047 |
| March Marc | Plan Plan Plan | 2017 2017 2017 | Northern Utilities Northern Utilities Northern Utilities | C - Commercial & Industrial C - Commercial & Industrial C - Commercial & Industrial | C1-C&I Lg Business Services C2-C&I Sm Business Services | \$ 25,167 | \$ - \$ - | \$ 283,030 | \$ 75,000 \$ 45,000 | \$ 10,000 \$ 5,000 | \$ 20,648 \$ 13,274 | \$ - | \$ 413,845 \$ 241,452 \$ 14,400 |
| Angle | Plan Plan Plan | 2017 2017 | Northern Utilities Northern Utilities | C - Commercial & Industrial Total Portfolio | Performance Incentive Total | | s . | | | | | \$ 36,833 | \$ 1,496,175 |
| March Marc | Actual Actual | 2018 2018 | Northern Utilities Northern Utilities | A - Residential A - Residential | A2-Residential Home Perf w Energy Star A3-Residential Enery Star Equip | \$ 13,820 | \$ 338 \$ 3,359 | \$ 88,396 \$ 260,552 | \$ 27,587 \$ 35,131 | \$ 3,743 | \$ 8,718 | | \$ 142,601 \$ 344,847 |
| Section Company | Actual Actual Actual | 2018 2018 | Northern Utilities Northern Utilities | B - Low-Income C - Commercial & Industrial | B1-Low-Income Home Energy Assistance C1-C&I Lg Business Services | \$ 53,119 | \$ 628 \$ 989 | \$ 252,483 \$ 189,076 | \$ 52,237 \$ 93,807 | \$ 7,814 | \$ 14,085 | | \$ 350,001 |
| March Marc | Actual Actual Actual | 2018 2018 | Northern Utilities Northern Utilities Northern Utilities | C - Commercial & Industrial A - Residential C - Commercial & Industrial | Performance Incentive | \$ - | \$ - | \$ - | | | \$ - | \$ 38,678 | \$ 6,638 \$ 79,811 \$ 38,678 |
| The content of the | Plan Plan | 2018 2018 | Northern Utilities Northern Utilities | A - Residential A - Residential | A1-Residential Energy Star Homes A2-Residential Home Perf w Energy Star | \$ 10,300 \$ 12,302 | \$ 360 \$ 160 | \$ 29,000 \$ 30,521 | \$ 120,740 \$ 123,300 | \$ 6,000 \$ 7,180 | \$ 7,600 \$ 9,500 | \$ 118,489 | \$ 1,985,173 \$ 174,000 \$ 182,963 |
| Section Common of Amelines | Plan Plan | 2018 2018 | Northern Utilities Northern Utilities | A - Residential B - Low-Income | AS-Residential Behavior B1-Low-Income Home Energy Assistance | \$ 3,500 \$ 16,808 | \$ - | \$ 4,500 \$ 37,050 | \$ 135,000 \$ 270,525 | \$ - \$ 3,700 | \$ 2,100 \$ 10,767 | | \$ 145,100 \$ 339,530 |
| Part | Plan Plan | 2018 2018 | Northern Utilities Northern Utilities | C - Commercial & Industrial C - Commercial & Industrial | C2-C&I Sm Business Services C7-C&I Statewide Education | | | \$ 35,360 | \$ 225,000 | \$ 13,200 | \$ 18,100 | \$ 59,230 | \$ 310,300 \$ 16,700 |
| March Marc | Plan Plan Actual | 2018 2018 2019 | Northern Utilities Northern Utilities Northern Utilities | C - Commercial & Industrial Total Portfolio A - Residential | Performance Incentive Total A1-Residential Energy Star Homes | \$ 19,560 | \$ 587 | \$ 80,498 | \$ 52,817 | \$ 235 | \$ 5,982 | \$ 50,618 | \$ 50,618 \$ 2,107,085 \$ 159,679 |
| According 1 | Actual Actual Actual | 2019 2019 | Northern Utilities Northern Utilities Northern Utilities | A - Residential A - Residential | A3-Residential Enery Star Equip A5-Residential Behavior | \$ 32,221 | \$ 979 | \$ 315,451 | \$ 20,790 | \$ 5,596 \$ - | \$ 9,859 | | \$ 384,897 \$ 74,676 |
| Section Design Section Design Section Design Section | Actual Actual | 2019 2019 | Northern Utilities Northern Utilities | B - Low-Income B - Low-Income | B1-Low-Income Home Energy Assistance B7-Low-Income Statewide Marketing | \$ - | \$ - | \$ - | \$ - | \$ - \$ 6,194 | \$ - | | \$ 380,642 \$ 6,194 |
| Section Color Communicat Statistics Communicat Statistics Communicat Statistics Communicat Statistics Communication Communicat | Actual Actual Actual | 2019 2019 | Northern Utilities Northern Utilities | C - Commercial & Industrial C - Commercial & Industrial | C2-C&I Sm Business Services C5-C&I Statewide Marketing | | | | \$ 68,425 | \$ 3,978 \$ 16,637 | | | |
| Page 19th Application | Actual | 2019 2019 | Northern Utilities Northern Utilities | C - Commercial & Industrial Total Portfolio | Performance Incentive Total | | | | | | | \$ 59,805 | \$ 2,381,827 |
| Page 1979 National Uniform A. Residential Conference Section Sec | Plan Plan | 2019 2019 | Northern Utilities Northern Utilities | A - Residential A - Residential | A2-Residential Home Perf w Energy Star A3-Residential Enery Star Appl | \$ 13,532 \$ 17,189 | \$ 176 | \$ 107,692 \$ 199,250 | \$ 64,489 \$ 65,054 | \$ 4,898 | \$ 10,450 \$ 19,000 | | \$ 201,237 \$ 308,802 |
| Page 19th | Plan Plan | 2019 2019 | Northern Utilities Northern Utilities | A - Residential B - Low-Income | A7-Residential Statewide Marketing B1-Low-Income Home Energy Assistance | \$ - | \$ - \$ 748 \$ - | \$ - | \$ - | \$ 2,750 | \$ - | | \$ 12,078 \$ 372,276 |
| Page 1989 Section Uniform | Plan Plan Plan | 2019 2019 | Northern Utilities | C - Commercial & Industrial C - Commercial & Industrial | C1-C&I Lg Business Services C2-C&I Sm Business Services | | | | \$ 73,947 | \$ 9,848 | \$ 19,910 | | \$ 618,035 \$ 375,874 |
| Actual 2000 Informer Julies A Received A Processor S 13/16 S 39/15 S 20/10 S 14/15 S 15/17 S 17/16 | Plan Plan Plan | 2019 2019 | Northern Utilities Northern Utilities | A - Residential C - Commercial & Industrial | Performance Incentive Performance Incentive | \$ - | \$ - | \$ - | | | | \$ 56,207 | \$ 16,870 \$ 64,166 \$ 56,207 |
| Actual 200 Rombers Utilities A Registeratial Advanced \$ 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 . 5 | Actual Actual | 2020 | Northern Utilities Northern Utilities | A - Residential A - Residential | A1-Residential Energy Star Homes A2-Residential Home Perf w Energy Star | \$ 19,356 \$ 20,183 | \$ 378 \$ 394 | \$ 37,700 \$ 190,509 | \$ 64,052 \$ 42,002 | \$ 147 \$ 1,645 | \$ 15,528 \$ 16,178 | \$ 120,373 | \$ 137,160 \$ 270,911 |
| Actual 200 Rothern Utilities 1-commontal Industrial 1.00 Rothern Utilities 1.00 Rothern Ut | Actual Actual Actual | 2020 | Northern Utilities Northern Utilities | A - Residential A - Residential B - Low-Income | A5-Residential Behavior A7-Residential Statewide Marketing | \$ - | \$ - | s - | \$ 55,847 | \$ - | \$ - | | \$ 55,847 \$ 14,320 |
| Actual 200 Rombern Utilities CCommercial Rindustrial C.P.C. (Editocation 5 5 5 5 6,888 5 1,024 5 5 6,889 5 1,024 5 7,889 Actual 200 Rombern Utilities CCommercial Rindustrial C.P.C. (Editocation 5 5 5 6,889 5 1,024 | Actual Actual Actual | 2020 2020 2020 | Northern Utilities Northern Utilities Northern Utilities | C - Commercial & Industrial C - Commercial & Industrial | B7-Low-Income Statewide Marketing C1-C&I Lg Business Services C2-C&I Sm Business Services | \$ 76,322 | \$ - \$ 1,318 | \$ - | \$ 71,415 | \$. | \$ - \$ 54,201 | | \$ 6,848 \$ 417,526 \$ 531,517 |
| Page 200 Roothern Utilities A. Repotential A. A. Repotential A | Actual Actual | 2020 | Northern Utilities Northern Utilities | C - Commercial & Industrial Total Portfolio | C7-C&I Education Performance Incentive | \$ - | \$. | \$ - | | \$ 1,024 | \$. | | \$ 7,886 \$ 69,339 |
| Page 200 Roothern Utilities A. Residential A.S. Residential A.S. Residential A.S. Residential S. 2.00 \$ 2.00 \$ 1,0 | Plan Plan Plan | 2020 | Northern Utilities Northern Utilities | A - Residential A - Residential | A1-Residential Energy Star Homes A2-Residential Home Perf w Energy Star | \$ 13,610 \$ 16,128 | \$ 3,500 \$ 3,500 | \$ 143,310 \$ 146,934 | \$ 31,767 \$ 33,080 | \$ 6,500 \$ 7,800 | \$ 11,000 \$ 11,000 | \$ 69,339 | \$ 2,325,018 \$ 209,687 \$ 218,442 \$ 340,814 |
| Proceedings | Plan Plan Plan | 2020 2020 2020 | Northern Utilities Northern Utilities Northern Utilities | A - Residential A - Residential B - Low-Income | A5-Residential Behavior A7-Residential Statewide Marketing B1-Low-Income Home Energy Assistance | \$ 3,000 | \$ 2,400 \$ · | \$ 60,606 | \$ 2,000 | \$ 200 \$ 14,000 \$ 12,000 | \$ 1,000 \$ - | | \$ 69,206 \$ 14,000 \$ 410,000 |
| 2000 Northern Utilities C. Commercial Enducation S - S - S - S - D 1,000 S - 10,000 S - 11,4557 | Plan Plan Plan | 2020 2020 2020 | Northern Utilities Northern Utilities Northern Utilities | B - Low-Income C - Commercial & Industrial C - Commercial & Industrial | B7-Low-Income Statewide Marketing C1-C&I Lg Business Services C2-C&I Sm Business Services | \$. | \$. \$ 15,000 | \$ 587,485 | \$ - | \$ 3,000 \$ 14,500 \$ 7,600 | \$ - \$ 37,000 \$ 24,000 | | \$ 3,000 \$ 731,793 \$ 400,848 |
| Actual 202 Northern Utilities A. Repidential A. A. Repidential A. | Plan Plan Plan | 2020 2020 | Northern Utilities Northern Utilities | C - Commercial & Industrial Total Portfolio | C7-C&I Statewide Education Performance Incentive | \$ | \$. | \$. | | \$ 1,000 | \$ 500 | | \$ 18,567 \$ 133,615 |
| Actual 202 (Northern Utilities A. Repolemental Advancements Review 5 2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 | Actual Actual Actual | 2021 2021 | Northern Utilities Northern Utilities | A - Residential A - Residential | A1-Residential Energy Star Homes A2-Residential Home Perf w Energy Star | \$ 15,250 \$ 11,604 | \$ 161 \$ 131 | \$ 41,450 \$ 359,705 | \$ 51,880 \$ 66,204 | \$ 4,011 \$ 3,261 | \$ 7,733 \$ 6,287 | J 133,615 | \$ 120,485 |
| Actual 2023 Northern Utilities C. Commerced & Indicators (C. Cold Missiones Services S. 9. 4-699 S. 221 S. 272,219 S. 146,777 S. 7,276 S. 1,1523 S. 483,666 Actual 2023 Northern Utilities C. Commerced & Indicators (C. C. Cold Missiones Services S. 9. 4-6,866 S. 1-6,867 S. 1-6 | Actual Actual Actual | 2021 2021 | Northern Utilities Northern Utilities | A - Residential B - Low-Income C - Commercial & Industrial | A5-Residential Behavior B1-Low-Income Home Energy Assistance C1-C&I Lg Business Services | \$ - | \$ - \$ 284 | \$ 275,309 | \$ 25,317 \$ 80,760 \$ 50,589 | \$ - \$ 7,081 | \$ - \$ 13,651 \$ 24,727 | | \$ 25,317 \$ 401,744 \$ 447,666 |
| Actual 2021 Rombern Utilities A. Residential A. Resid | Actual Actual Actual | 2021 2021 2021 | Northern Utilities Northern Utilities Northern Utilities | C - Commercial & Industrial C - Commercial & Industrial Total Portfolio | C7-C&I Education Performance Incentive | \$ 34,493 | \$ 281 | \$ 278,219 | \$ 149,773 \$ 3,145 | \$ 7,376 \$ 588 | \$ 13,523 \$ | | \$ 483,665 \$ 3,733 \$ 128,222 |
| 20.21 | Actual Plan Plan | 2021 2021 | Northern Utilities Northern Utilities Northern Utilities | A - Residential A - Residential | Total A1-Residential Energy Star Homes A2-Residential Home Perf w Energy Star | \$ 11,882 \$ 14,208 | \$ 3,500 \$ 3,500 | \$ 143,310 \$ 146,934 | \$ 33,495 \$ 35,000 | \$ 10,000 \$ 12,000 | \$ 11,000 \$ 11,000 | \$ 128,222 | \$ 2,394,829 \$ 213,187 \$ 222,642 |
| 2021 Sorthern Utilities CCommercial Endocation CC. & Barriero CC. & C | Plan Plan Plan Plan | 2021 2021 | Northern Utilities Northern Utilities | A - Residential B - Low-Income | A5-Residential Behavior B1-Low-Income Home Energy Assistance | \$ 3,000 \$ 21,098 | \$ 2,400 \$ 3,600 | \$ 60,606 \$ 303,667 | \$ 2,000 \$ 48,985 | \$ 200 \$ 15,000 | \$ 1,000 \$ 20,650 | | \$ 69,206 \$ 413,000 |
| Page 2021 Northern Utilities Total Portfolio Total Total Portfolio Total Section | Plan Plan Plan Plan | 2021 2021 | Northern Utilities Northern Utilities | C - Commercial & Industrial C - Commercial & Industrial | C2-C&I Sm Business Services C7-C&I Statewide Education | | | | \$ 40,000 \$ 17,067 | \$ 12,000 | \$ 24,000 | \$ 133.615 | \$ 405,248 \$ 18,567 |
| Actual 202 Rombern Utilities A Repidential A - Assignation Service S - 17,379 5 266 5 244,797 5 8,884 5 1,633 5 1,799 5 278,578 6,4413 202 Rombern Utilities A Repidential Forery Sur Equip S - 17,379 5 26 5 24,797 5 8,884 5 1,631 5 1,799 5 278,578 6,4413 6 202 Rombern Utilities B - Lose Income B - Assignation S - 1 5 2,724,74 6,441 5 7 8 1 5 2,799 5 24, | Plan Actual Actual | 2021 2022 2022 | Northern Utilities Northern Utilities Northern Utilities | Total Portfolio A - Residential A - Residential | Total A1-Residential Energy Star Homes A2-Residential Home Perf w Energy Star | \$ 22,668 \$ 23,335 | \$ 280 \$ 274 | \$ 147,236 \$ 183,323 | \$ 10,527 \$ 14,988 | \$ 2,193 \$ 9,147 | \$ 7,795 \$ 9,858 | | \$ 2,562,972 \$ 190,700 \$ 240,925 |
| Actual 2022 Northern Utilities - Commercial & Industrial 2C-68 is majoriess Services \$ 40,262 \$ 588 \$ 270,639 \$ 2,48,69 \$ 11,294 \$ 1,6890 \$ 364,502 \$ 40,402 \$ 5,000 \$ 3,400 \$ 1,000 \$ | Actual Actual Actual | 2022 | Northern Utilities Northern Utilities Northern Utilities | A - Residential A - Residential B - Low-Income | A3-Residential Enery Star Equip A5-Residential Behavior B1-Low-Income Home Energy Assistance | \$ 17,197 \$ - \$ 41,032 | \$ · \$ 510 | \$ 244,797 \$ 28,592 \$ 545,652 | \$ 8,884 \$ 1,155 \$ 46,556 | \$ 1,613 \$ · \$ 4,050 | \$ 5,799 \$ - \$ 15,609 | | \$ 278,576 \$ 29,747 \$ 653,409 |
| Actual 2022 Northern Utilities Total Portfolio Performance Incentive S 151,647 S 151,647 S 151,647 S 151,647 S | Actual Actual Actual Actual | 2022 2022 | Northern Utilities Northern Utilities | C - Commercial & Industrial C - Commercial & Industrial | C2-C&I Sm Business Services C7-C&I Education | | \$ 708 \$ 568 \$. | \$ 821,379 \$ 270,639 \$ 5,065 | | | \$ 18,568 \$ 16,890 \$ - | 6 167.517 | \$ 364,502 \$ 10,051 |

| Actual | 2022 | Northern Utilities | Total Portfolio | Total | \$ | 190,638 | \$ 2,626 | \$ 2,246,681 | \$ | 141,038 | \$ | 35,407 | \$ 74,519 | \$ | 151,647 | \$ | 2,842,556 |
|--------|------|--------------------|-----------------------------|--|----|---------|----------|-----------------|----|---------|----|--------|--------------|----|---------|----|-----------|
| Plan | 2022 | Northern Utilities | A - Residential | A1-Residential Energy Star Homes | \$ | 15,744 | \$ 1,085 | \$ 246,279 | \$ | 19,696 | \$ | 3,936 | \$ 11,808 | | | \$ | 298,548 |
| Plan | 2022 | Northern Utilities | A - Residential | A2-Residential Home Perf w Energy Star | \$ | 17,755 | \$ 1,224 | \$ 281,986 | \$ | 14,146 | \$ | 4,439 | \$ 13,316 | | | \$ | 332,866 |
| Plan | 2022 | Northern Utilities | A - Residential | A3-Residential Enery Star Appl | \$ | 8,932 | \$ 616 | \$ 128,834 | \$ | 13,373 | \$ | 6,117 | \$ 6,699 | | | \$ | 164,571 |
| Plan | 2022 | Northern Utilities | A - Residential | A5-Residential Behavior | \$ | 2,121 | \$ 146 | \$ 34,010 | \$ | 2,562 | \$ | 265 | \$ 1,590 | | | \$ | 40,694 |
| Plan | 2022 | Northern Utilities | B - Low-Income | B1-Low-Income Home Energy Assistance | \$ | 26,435 | \$ 2,000 | \$ 415,075 | \$ | 89,218 | \$ | 4,304 | \$ 19,826 | | | \$ | 556,859 |
| Plan | 2022 | Northern Utilities | C - Commercial & Industrial | C1-C&I Lg Business Services | \$ | 35,361 | \$ 1,500 | \$ 568,893 | \$ | 38,581 | \$ | 10,420 | \$ 26,520 | | | \$ | 681,275 |
| Plan | 2022 | Northern Utilities | C - Commercial & Industrial | C2-C&I Sm Business Services | \$ | 35,042 | \$ 1,500 | \$ 561,697 | \$ | 38,472 | \$ | 12,380 | \$ 26,281 | | | \$ | 675,372 |
| Plan | 2022 | Northern Utilities | C - Commercial & Industrial | C7-C&I Statewide Education | \$ | | | \$ 9,561 | \$ | 5,300 | \$ | 1,036 | \$ | | | \$ | 15,896 |
| Plan | 2022 | Northern Utilities | Total Portfolio | Performance Incentive | | | | | | | | | | \$ | 153,136 | \$ | 153,136 |
| Pinn | 2022 | Northern Utilitier | Total Portfolio | Total | ć | 141 200 | ¢ 9.071 | 2 246 225 | 4 | 221 249 | ¢ | 42 997 | 106 041 | ć | 152 126 | ¢ | 2 010 216 |

Northern Utilities Inc. NHPUC Docket No. IR 22-042 2022 Compliance Filing Order 26,621, 9.vi

Revenue by Category

| | Nevenu | e by Category | | Oit | uei 20,021, 9.vi |
|-------------|--------------|---------------|---|-----|------------------|
| | | | | | Page 2 of 2 |
| Plan/Actual | Year Utili | - | Category | | Amount |
| Actual | 2016 NU-NH | | EEC Revenue | \$ | 499,557 |
| Actual | 2016 NU-NH | | Interest | \$ | (3,348) |
| Actual | 2016 NU-NH | | Carryforward Over/(Under) Recovery | \$ | (90,233) |
| Actual | 2017 NU-NH | | EEC Revenue | \$ | 616,030 |
| Actual | 2017 NU-NH | | Interest | \$ | 1,012 |
| Actual | 2017 NU-NH | Gas A-Res | Carryforward Over/(Under) Recovery | \$ | 81,574 |
| Actual | 2018 NU-NH | Gas A-Res | EEC Revenue | \$ | 889,719 |
| Actual | 2018 NU-NH | Gas A-Res | Interest | \$ | (782) |
| Actual | 2018 NU-NH | Gas A-Res | Carryforward Over/(Under) Recovery | \$ | 77,804 |
| Actual | 2019 NU-NH | Gas A-Res | EEC Revenue | \$ | 978,012 |
| Actual | 2019 NU-NH | Gas A-Res | Interest | \$ | 3,263 |
| Actual | 2019 NU-NH | Gas A-Res | Carryforward Over/(Under) Recovery | \$ | 105,968 |
| Actual | 2020 NU-NH | Gas A-Res | EEC Revenue | \$ | 977,734 |
| Actual | 2020 NU-NH | Gas A-Res | Interest | \$ | 9,787 |
| Actual | 2020 NU-NH | Gas A-Res | Carryforward Over/(Under) Recovery | \$ | 68,152 |
| Actual | 2021 NU-NH | Gas A-Res | EEC Revenue | \$ | 1,303,461 |
| Actual | 2021 NU-NH | Gas A-Res | Interest | \$ | (90) |
| Actual | 2021 NU-NH | Gas A-Res | Carryforward Over/(Under) Recovery | \$ | 232,675 |
| Actual | 2016 NU-NH | Gas B-LowInc | EEC Revenue | \$ | - |
| Actual | 2016 NU-NH | Gas B-LowInc | Interest | \$ | - |
| Actual | 2016 NU-NH | Gas B-LowInc | Carryforward Over/(Under) Recovery | \$ | - |
| Actual | 2017 NU-NH | Gas B-LowInc | EEC Revenue | \$ | - |
| Actual | 2017 NU-NH | Gas B-LowInc | Interest | \$ | - |
| Actual | 2017 NU-NH | Gas B-LowInc | Carryforward Over/(Under) Recovery | \$ | - |
| Actual | 2018 NU-NH | Gas B-LowInc | EEC Revenue | \$ | - |
| Actual | 2018 NU-NH | Gas B-LowInc | Interest | \$ | - |
| Actual | 2018 NU-NH | Gas B-LowInc | Carryforward Over/(Under) Recovery | \$ | - |
| Actual | 2019 NU-NH | | EEC Revenue | \$ | - |
| Actual | 2019 NU-NH | Gas B-LowInc | Interest | \$ | - |
| Actual | 2019 NU-NH | | | \$ | - |
| Actual | 2020 NU-NH | | | \$ | _ |
| Actual | 2020 NU-NH | | Interest | \$ | _ |
| Actual | 2020 NU-NH | | | \$ | _ |
| Actual | 2021 NU-NH | | , | \$ | _ |
| Actual | 2021 NU-NH | | Interest | \$ | _ |
| Actual | 2021 NU-NH | | | \$ | _ |
| Actual | 2016 NU-NH | | EEC Revenue | \$ | 730,673 |
| Actual | 2016 NU-NH | | Interest | \$ | (10,052) |
| Actual | 2016 NU-NH | | Carryforward Over/(Under) Recovery | \$ | (86,082) |
| Actual | 2010 NU-NH | | EEC Revenue | \$ | 762,382 |
| Actual | 7011 INO-INU | Gus C'CXI | LLC NEVERIUE | Ψ | 102,302 |

| Actual | 2017 NU-NH Gas | C-C&I | Interact | ¢ | (0.222) |
|------------------|----------------|----------|---|---------|-----------|
| Actual Actual | 2017 NU-NH Gas | | Interest Carryforward Over/Ulader) Recovery | \$ | (8,332) |
| | | C-C&I | Carryforward Over/(Under) Recovery | \$ | (43,303) |
| Actual | 2018 NU-NH Gas | C-C&I | EEC Revenue | \$ | 1,108,683 |
| Actual | 2018 NU-NH Gas | C-C&I | Interest | \$ | (9,543) |
| Actual | 2018 NU-NH Gas | C-C&I | Carryforward Over/(Under) Recovery | \$ | 21,476 |
| Actual | 2019 NU-NH Gas | C-C&I | EEC Revenue | \$ | 1,463,452 |
| Actual | 2019 NU-NH Gas | C-C&I | Interest | \$ | (28,145) |
| Actual | 2019 NU-NH Gas | C-C&I | Carryforward Over/(Under) Recovery | \$ | (38,884) |
| Actual | 2020 NU-NH Gas | C-C&I | EEC Revenue | \$ | 1,345,140 |
| Actual | 2020 NU-NH Gas | C-C&I | Interest | \$ | (641) |
| Actual | 2020 NU-NH Gas | C-C&I | Carryforward Over/(Under) Recovery | \$ | (192,621) |
| Actual | 2021 NU-NH Gas | C-C&I | EEC Revenue | \$ | 1,697,817 |
| Actual | 2021 NU-NH Gas | C-C&I | Interest | \$ | (16,352) |
| Actual | 2021 NU-NH Gas | C-C&I | Carryforward Over/(Under) Recovery | \$ | 84,659 |
| Planned | 2016 NU-NH Gas | A-Res | EEC Revenue | \$ | 551,073 |
| Planned | 2016 NU-NH Gas | A-Res | Interest | \$ | (2,999) |
| Planned | 2016 NU-NH Gas | A-Res | Carryforward Over/(Under) Recovery | \$ | (56,608) |
| Planned | 2017 NU-NH Gas | A-Res | EEC Revenue | \$ | 604,200 |
| Planned | 2017 NU-NH Gas | A-Res | Interest | \$ | (2,778) |
| Planned | 2017 NU-NH Gas | A-Res | Carryforward Over/(Under) Recovery | \$ | 79,142 |
| Planned | 2018 NU-NH Gas | A-Res | EEC Revenue | \$ | 854,499 |
| Planned | 2018 NU-NH Gas | A-Res | Interest | \$ | (7,486) |
| Planned | 2018 NU-NH Gas | A-Res | Carryforward Over/(Under) Recovery | \$ | 37,771 |
| Planned | 2019 NU-NH Gas | A-Res | EEC Revenue | \$ | 986,380 |
| Planned | 2019 NU-NH Gas | A-Res | Interest | \$ | (8,777) |
| Planned | 2019 NU-NH Gas | A-Res | Carryforward Over/(Under) Recovery | \$ | 86,887 |
| Planned | 2020 NU-NH Gas | A-Res | EEC Revenue | \$ | 1,027,805 |
| Planned | 2020 NU-NH Gas | A-Res | Interest | \$ | (9,147) |
| Planned | 2020 NU-NH Gas | A-Res | Carryforward Over/(Under) Recovery | \$ | 48,042 |
| Planned | 2021 NU-NH Gas | A-Res | EEC Revenue | \$ | 1,558,312 |
| Planned | 2021 NU-NH Gas | | Interest | \$ | (13,868) |
| Planned | 2021 NU-NH Gas | | Carryforward Over/(Under) Recovery | Ψ \$ | 72,114 |
| Planned | 2016 NU-NH Gas | B-LowInc | , | | 72,114 |
| Planned | | | | \$ | - |
| Planned | 2016 NU-NH Gas | B-LowInc | Interest | \$ | - |
| | 2016 NU-NH Gas | B-LowInc | , | \$ | - |
| Planned | 2017 NU-NH Gas | B-LowInc | | \$ | - |
| Planned | 2017 NU-NH Gas | B-LowInc | Interest | \$ | - |
| Planned | 2017 NU-NH Gas | B-LowInc | , | \$ | - |
| Planned | 2018 NU-NH Gas | | EEC Revenue | \$ | - |
| Planned | 2018 NU-NH Gas | B-LowInc | Interest | \$ | - |
| Planned | 2018 NU-NH Gas | | Carryforward Over/(Under) Recovery | \$ | - |
| Planned | 2019 NU-NH Gas | | EEC Revenue | \$ | - |
| Planned | 2019 NU-NH Gas | B-LowInc | Interest | \$ | - |
| Planned | 2019 NU-NH Gas | | Carryforward Over/(Under) Recovery | \$ | - |
| Planned | 2020 NU-NH Gas | | EEC Revenue | \$ | - |
| Planned | 2020 NU-NH Gas | B-LowInc | | \$ | - |
| Planned | 2020 NU-NH Gas | B-LowInc | Carryforward Over/(Under) Recovery | \$ | - |
| | | | | | |

| Planned | 2021 NU-NH Gas | B-LowInc | EEC Revenue | \$ - |
|---------|----------------|----------|------------------------------------|-----------------|
| Planned | 2021 NU-NH Gas | B-LowInc | Interest | \$ - |
| Planned | 2021 NU-NH Gas | B-LowInc | Carryforward Over/(Under) Recovery | \$ - |
| Planned | 2016 NU-NH Gas | C-C&I | EEC Revenue | \$ 791,654 |
| Planned | 2016 NU-NH Gas | C-C&I | Interest | \$ 2,928 |
| Planned | 2016 NU-NH Gas | C-C&I | Carryforward Over/(Under) Recovery | \$ (69,061) |
| Planned | 2017 NU-NH Gas | C-C&I | EEC Revenue | \$ 771,700 |
| Planned | 2017 NU-NH Gas | C-C&I | Interest | \$ (3,945) |
| Planned | 2017 NU-NH Gas | C-C&I | Carryforward Over/(Under) Recovery | \$ (20,576) |
| Planned | 2018 NU-NH Gas | C-C&I | EEC Revenue | \$ 1,048,045 |
| Planned | 2018 NU-NH Gas | C-C&I | Interest | \$ (8,929) |
| Planned | 2018 NU-NH Gas | C-C&I | Carryforward Over/(Under) Recovery | \$ 94,229 |
| Planned | 2019 NU-NH Gas | C-C&I | EEC Revenue | \$ 1,460,100 |
| Planned | 2019 NU-NH Gas | C-C&I | Interest | \$ (17,133) |
| Planned | 2019 NU-NH Gas | C-C&I | Carryforward Over/(Under) Recovery | \$ 85,932 |
| Planned | 2020 NU-NH Gas | C-C&I | EEC Revenue | \$ 1,354,541 |
| Planned | 2020 NU-NH Gas | C-C&I | Interest | \$ (14,032) |
| Planned | 2020 NU-NH Gas | C-C&I | Carryforward Over/(Under) Recovery | \$ (73,779) |
| Planned | 2021 NU-NH Gas | C-C&I | EEC Revenue | \$ 1,704,516 |
| Planned | 2021 NU-NH Gas | C-C&I | Interest | \$ (17,657) |
| Planned | 2021 NU-NH Gas | C-C&I | Carryforward Over/(Under) Recovery | \$ 157,004 |
| Actual | 2022 NU-NH Gas | A-Res | EEC Revenue | \$ 876,710 |
| Actual | 2022 NU-NH Gas | A-Res | Interest | \$ (6,862) |
| Actual | 2022 NU-NH Gas | A-Res | Carryforward Over/(Under) Recovery | \$ 47,659 |
| Actual | 2022 NU-NH Gas | B-LowInc | EEC Revenue | \$ - |
| Actual | 2022 NU-NH Gas | B-LowInc | Interest | \$ - |
| Actual | 2022 NU-NH Gas | B-LowInc | Carryforward Over/(Under) Recovery | \$ - |
| Actual | 2022 NU-NH Gas | C-C&I | EEC Revenue | \$ 1,449,207 |
| Actual | 2022 NU-NH Gas | C-C&I | Interest | \$ (29,956) |
| Actual | 2022 NU-NH Gas | C-C&I | Carryforward Over/(Under) Recovery | \$ 451,895 |
| Planned | 2022 NU-NH Gas | A-Res | EEC Revenue | \$ 1,011,432 |
| Planned | 2022 NU-NH Gas | A-Res | Interest | |
| Planned | 2022 NU-NH Gas | A-Res | Carryforward Over/(Under) Recovery | \$ 7,889 |
| Planned | 2022 NU-NH Gas | B-LowInc | EEC Revenue | \$ - |
| Planned | 2022 NU-NH Gas | B-LowInc | Interest | \$ - |
| Planned | 2022 NU-NH Gas | B-LowInc | Carryforward Over/(Under) Recovery | \$ - |
| Planned | 2022 NU-NH Gas | C-C&I | EEC Revenue | \$ 1,570,882 |
| Planned | 2022 NU-NH Gas | C-C&I | Interest | |
| Planned | 2022 NU-NH Gas | C-C&I | Carryforward Over/(Under) Recovery | \$ 325,069 |
| | | | | |

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HEA Projects, By Incentive Level - 2022

| | Total Projects | Owner Occupied Home | | # projects benefiting both (Housing Authority Proj) |
|---------------------|----------------|---------------------|----|--|
| \$0-\$9,000 | 82 | 4 | 78 | 72 |
| \$9,001 - \$12,000 | 1 | 1 | | |
| \$12,001 - \$15,000 | 11 | 1 | 10 | 10 |
| \$15,001 + | 1 | 1 | | |

It is assumed by the Utilities that 100% of the benefits from these projects flow to the occupant of the home.

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HEA Projects, Incentive Above \$15,000 - 2022

| Project # | Rebate Amount | | Heating System | Tenant | Home Type | Reasons for higher project costs | | |
|-----------|---------------|-----------|-----------------------|--------|------------------|----------------------------------|--|--|
| 1 | \$ | 18,504.29 | Υ | N | SF | Heating System replacement | | |

Other Reports to File:

N/A